

RAILROAD RETIREMENT BOARD
RAILROAD UNEMPLOYMENT AND SICKNESS INSURANCE PROGRAM
CONSOLIDATED BALANCE SHEET
AS OF SEPTEMBER 30, 2000

	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, BENEFIT PAYMENTS	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, ADMINISTRATIVE EXPENSES	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
ASSETS				
Intragovernmental Assets:				
Fund Balance with Treasury	(\$766,759)	\$125,501	\$0	(\$641,258)
Accounts Receivable	83,540,138	7,503,528	0	91,043,666
Total Intragovernmental	82,773,379	7,629,029	0	90,402,408
Accounts Receivable, Net	12,193,509	0	0	12,193,509
Other Assets	0	0	0	0
TOTAL ASSETS	\$94,966,888	\$7,629,029	\$0	\$102,595,917
LIABILITIES				
Liabilities Covered By Budgetary Resources:				
Intragovernmental Liabilities:				
Accounts Payable	\$482,460	\$316,580	\$0	\$799,040
Total Intragovernmental	482,460	316,580	0	799,040
Accounts Payable	0	15,474	0	15,474
Benefits Due and Payable	7,996,532			7,996,532
Other Governmental Liabilities	0	0	0	0
Total Liabilities Covered By Budgetary Resources	8,478,992	332,054	0	8,811,046
Liabilities Not Covered By Budgetary Resources:				
Other Governmental Liabilities	0	0	0	0
Total Liabilities Not Covered By Budgetary Resources	0	0	0	0
Total Liabilities	8,478,992	332,054	0	8,811,046
NET POSITION				
Cumulative Results of Operations	86,487,896	7,296,975	0	93,784,871
Total Net Position	86,487,896	7,296,975	0	93,784,871
TOTAL LIABILITIES AND NET POSITION	\$94,966,888	\$7,629,029	\$0	\$102,595,917

RAILROAD RETIREMENT BOARD
RAILROAD UNEMPLOYMENT AND SICKNESS INSURANCE PROGRAM
CONSOLIDATED STATEMENT OF NET COST
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, BENEFIT PAYMENTS	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, ADMINISTRATIVE EXPENSES	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
PROGRAM COSTS				
INTRAGOVERNMENTAL				
Salaries and Expenses	\$0	(\$8,687)	\$0	(\$8,687)
	0	(8,687)	0	(8,687)
PUBLIC				
Benefit Payments - RRB	101,145,086	0	0	101,145,086
Salaries and Expenses	0	(555)	0	(555)
	101,145,086	(555)	0	101,144,531
Total Costs	101,145,086	(9,242)	0	101,135,844
EARNED REVENUES				
Interest, Penalty and Handling	810,687	0	0	810,687
Other Revenue - SI Recoveries & Misc.	24,638,789	0	0	24,638,789
NET PROGRAM COSTS	75,695,610	(9,242)	0	75,686,368
Less Earned Revenues Not Assigned to Programs	0	0	0	0
NET COST OF OPERATIONS	<u>\$75,695,610</u>	<u>(\$9,242)</u>	<u>\$0</u>	<u>\$75,686,368</u>

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CONSOLIDATED STATEMENT OF NET COST
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, BENEFIT PAYMENTS	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, ADMINISTRATIVE EXPENSES	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
Net Cost of Operations	(\$75,695,610)	\$9,242	\$0	(\$75,686,368)
Financing Sources:				
Taxes and Other Non-Exchange Revenues				
Payroll Taxes	0	0	0	0
Refund of Taxes	(165,248)	(450,906)	0	(616,154)
Federal Income Taxes	0	0	0	0
Donations	0	0	0	0
RUI Contributions	48,137,958	19,625,899	0	67,763,857
Interest Revenue and Other Income	6,848,709	765,851	0	7,614,560
	<u>54,821,419</u>	<u>19,940,844</u>	<u>0</u>	<u>74,762,263</u>
Imputed Financing	0	0	0	0
Transfers-in				
FI transfer - Principal	0	0	0	0
For Salaries and Expenses	0	0	0	0
Other - Transfers from Other Funds	6,729,165	0	(6,546,491)	182,674
	<u>6,729,165</u>	<u>0</u>	<u>(6,546,491)</u>	<u>182,674</u>
Transfers-out				
FHI transfer - Principal	0	0	0	0
Interest - Uncashed Checks	0	0	0	0
Other - Transfers to Other Funds	(1,188,000)	(20,437,557)	6,546,491	(15,079,066)
	<u>(1,188,000)</u>	<u>(20,437,557)</u>	<u>6,546,491</u>	<u>(15,079,066)</u>
Total Financing Sources	60,362,584	(496,713)	0	59,865,871
Net Results (Deficit) of Operations	(15,333,026)	(487,471)	0	(15,820,497)
Prior Period Adjustments	0	0	0	0
Net Change in Cumulative Results of Operations	(15,333,026)	(487,471)	0	(15,820,497)
Increase (Decrease) in Unexpended Appropriations	0	0	0	0
Change in Net Position	(15,333,026)	(487,471)	0	(15,820,497)
Net Position - Beginning of Period	101,820,922	7,784,446	0	109,605,368
Net Position - End of Period	\$86,487,896	\$7,296,975	\$0	\$93,784,871